

CHAPTER 164

(House Bill 113)

AN ACT concerning

Revenue and Taxes - Road Tax on Motor Carriers -
Credits and Refunds

FOR the purpose of establishing a certain time limit for refund claims--7--, and clarifying certain language relating to the road tax on motor carriers.

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes
Section 414
Annotated Code of Maryland
(1980 Replacement Volume and 1983 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:

Article 81 - Revenue and Taxes

414.

(a) On all motor fuel purchased by a motor carrier within this State for consumption in its operations either within or without this State and upon which it has paid the Maryland motor fuel tax, such motor carrier shall be entitled to a credit equivalent to the rate per gallon of the motor fuel tax in effect when such fuel was purchased. When the amount of the credit herein provided to which any motor carrier is entitled for any reporting period exceeds the amount of the tax for which such motor carrier is liable, for the same period such excess shall, under regulations promulgated by the Comptroller be allowed as a credit on the tax for which such motor carrier would be otherwise liable for a period of eighteen months.

(B) Upon application to the Comptroller duly verified and presented in accordance with regulations promulgated by the Comptroller such excess may be refunded, but in no case [to exceed] AT A RATE THAT EXCEEDS the rate per gallon of the Maryland motor fuel tax, when said credit was developed. ANY SUCH APPLICATION FOR REFUND SHALL BE FILED WITHIN 18 MONTHS FROM THE LAST DAY OF THE REPORTING PERIOD IN WHICH THE EXCESS WAS DEVELOPED OR BEFORE JANUARY 1, 1985, WHICHEVER IS LATER. ANY REFUND CLAIM NOT FILED WITHIN THE TIME PRESCRIBED IN THIS SUBSECTION SHALL BE BARRED AND IN NO EVENT SHALL THE COMPTROLLER HONOR OR PAY SUCH REFUND CLAIMED, ANYTHING IN § 215 OF THIS ARTICLE TO THE CONTRARY NOTWITHSTANDING.